

**SUMMARY OF FUND BALANCES**

31-Jan-14

	Jan-14 YTD Actual	2013-14 Annual Budget
<b>General Fund</b>		
Opening fund balance		
Reserved for Inventory	165,000.00	200,000.00
Restricted for Carryover	-	-
Committed to Minimum Fund Balance	1,100,000.00	1,100,000.00
Assigned to Other Purposes	1,265,000.00	1,100,000.00
Unassigned	<u>326,741.53</u>	<u>300,000.00</u>
Total opening fund balance	<u>2,856,741.53</u>	<u>2,700,000.00</u>
Revenue	15,908,696.49	37,497,500.00
Expenditure	<u>(16,582,962.32)</u>	<u>(38,587,785.00)</u>
Excess (Deficiency) of Revenues over Expenditures	(674,265.83)	(1,090,285.00)
Reserved for Inventory	165,000.00	200,000.00
Restricted for Carryover	-	-
Committed to Minimum Fund Balance	1,100,000.00	1,100,000.00
Assigned to Other Purposes	1,265,000.00	150,000.00
Unassigned	<u>(347,524.30)</u>	<u>159,715.00</u>
Total closing fund balance	<u>2,182,475.70</u>	<u>1,609,715.00</u>
<b>Capital Projects Fund</b>		
Opening fund balance	5,944,861.46	6,000,000.00
Revenue	7,736,110.54	8,575,000.00
Expenditure	<u>(1,756,979.04)</u>	<u>(9,067,516.00)</u>
Reserve of bond proceeds	10,521,962.18	4,746,345.00
Reserve of levy proceeds	1,161,470.80	482,139.00
Unreserved Fund Balance	<u>240,559.98</u>	<u>279,000.00</u>
Closing fund balance	<u>11,923,992.96</u>	<u>5,507,484.00</u>
<b>Debt Service Fund</b>		
Opening fund balance	3,608,198.52	3,570,000.00
Revenue	3,782,180.77	8,355,000.00
Expenditure		
Principal	(2,115,000.00)	(5,040,000.00)
Interest	(1,739,378.88)	(3,585,000.00)
Other	<u>-</u>	<u>(5,000.00)</u>
Closing fund balance	<u>3,536,000.41</u>	<u>3,295,000.00</u>
<b>ASB Fund</b>		
Opening fund balance	309,891.04	283,000.00
Revenue	262,154.13	643,800.00
Expenditure	<u>(173,793.42)</u>	<u>(881,319.00)</u>
Closing fund balance	<u>398,251.75</u>	<u>45,481.00</u>
<b>Transportation Vehicle Fund</b>		
Opening fund balance	416,493.32	410,000.00
Revenue		
Depreciation	-	40,000.00
Investment Earnings	744.17	1,500.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>-</u>	<u>(340,000.00)</u>
Closing fund balance	<u>417,237.49</u>	<u>111,500.00</u>

## 10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT

Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2014

	ANNUAL	ACTUAL	ACTUAL			
	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 LOCAL TAXES	8,806,000	47,109.61	4,061,923.55		4,744,076.45	46.13
2000 LOCAL SUPPORT NONTAX	3,157,900	176,548.02	1,341,099.18		1,816,800.82	42.47
3000 STATE, GENERAL PURPOSE	20,090,000	1,991,646.20	8,517,598.55		11,572,401.45	42.40
4000 STATE, SPECIAL PURPOSE	3,983,900	288,427.97	1,388,564.95		2,595,335.05	34.85
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,188,700	110,799.52	439,646.29		749,053.71	36.99
7000 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	0	.00	.00		.00	0.00
9000 OTHER FINANCING SOURCES	271,000	.00	159,863.97		111,136.03	58.99
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>37,497,500</b>	<b>2,614,531.32</b>	<b>15,908,696.49</b>		<b>21,588,803.51</b>	<b>42.43</b>
<b>B. EXPENDITURES</b>						
00 Regular Instruction	23,304,625	1,921,138.66	9,841,960.44	11,842,040.83	1,620,623.73	93.05
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	5,236,914	481,792.77	2,352,084.06	3,099,180.04	214,350.10	104.09
30 Voc. Ed Instruction	933,855	60,896.03	321,052.71	393,862.99	218,939.30	76.56
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	670,646	60,144.88	209,172.85	233,047.34	228,425.81	65.94
70 Other Instructional Pgms	36,907	1,247.97	18,646.25	14,110.90	4,149.85	88.76
30 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	8,374,838	739,155.52	3,840,046.01	4,267,008.73	267,783.26	96.80
<b>Total EXPENDITURES</b>	<b>38,587,785</b>	<b>3,264,375.83</b>	<b>16,582,962.32</b>	<b>19,849,250.83</b>	<b>2,155,571.85</b>	<b>94.41</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>D. OTHER FINANCING USES (GL 535)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>E. EXCESS OF REVENUES/OTHER FIN. SOURCES</b>						
<b>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</b>	<b>1,090,285-</b>	<b>649,844.51-</b>	<b>674,265.83-</b>		<b>416,019.17</b>	<b>38.16-</b>
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>2,700,000</b>		<b>2,856,741.53</b>			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</b>	<b>XXXXXXXXXX</b>		<b>.00</b>			
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>1,609,715</b>		<b>2,182,475.70</b>			
<b>(E+F + OR - G)</b>						

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Restrict Unequalized Deduct Rev	0	.00
G/L 821 Restrictd for Carryover	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 828 Restricted for C/O of FS Rev	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	200,000	165,000.00
G/L 845 Restricted for Self-Insurance	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 872 Committd to Min Fnd Bal Policy	1,100,000	1,100,000.00
G/L 875 Assigned Contingencies	0	.00
G/L 884 Assigned to Other Cap Projects	0	.00
G/L 888 Assigned to Other Purposes	150,000	1,265,000.00
G/L 890 Unassigned Fund Balance	159,715	347,524.30-
<u>TOTAL</u>	1,609,715	2,182,475.70

## 20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT

Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2014

	ANNUAL	ACTUAL	ACTUAL			
	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	1,525,000	8,147.63	710,441.38		814,558.62	46.59
2000 Local Support Nontax	50,000	3,650.96	13,169.16		36,830.84	26.34
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
5000 Federal, Special Purpose	0	.00	.00		.00	0.00
7000 Revenues Fr Oth Sch Dist	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	7,000,000	7,012,500.00	7,012,500.00		12,500.00-	100.18
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>8,575,000</u>	<u>7,024,298.59</u>	<u>7,736,110.54</u>		<u>838,889.46</u>	<u>90.22</u>
<u>B. EXPENDITURES</u>						
10 Sites	500,000	3,517.50	706,594.51	96,716.86	303,311.37-	160.66
20 Buildings	6,678,453	37,870.71	672,687.40	141,294.01	5,864,471.59	12.19
30 Equipment	1,618,063	112,555.01	205,333.16	93,655.29	1,319,074.55	18.48
40 Energy	0	.00	.00	0.00	.00	0.00
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
50 Bond Issuance Expenditure	0	12,500.00	12,500.00	0.00	12,500.00-	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>8,796,516</u>	<u>166,443.22</u>	<u>1,597,115.07</u>	<u>331,666.16</u>	<u>6,867,734.77</u>	<u>21.93</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>271,000</u>	<u>.00</u>	<u>159,863.97</u>			
<u>D. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>E. EXCESS OF REVENUES/OTHER FIN. SOURCES</u>						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>492,516-</u>	<u>6,857,855.37</u>	<u>5,979,131.50</u>		<u>6,471,647.50</u>	<u>&lt; 1000-</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>6,000,000</u>		<u>5,944,861.46</u>			
<u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE</u>	<u>5,507,484</u>		<u>11,923,992.96</u>			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restricted For Arbitrage Rebate	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 861 Restricted from Bond Proceeds	4,746,345	10,521,962.18
G/L 862 Committed from Levy Proceeds	482,139	1,161,470.80
G/L 863 Restricted from State Proceeds	0	.00
G/L 864 Restricted from Fed Proceeds	0	.00
G/L 865 Restricted from Other Proceeds	0	.00
G/L 866 Restricted Impact Fees	0	.00
G/L 867 Restricted Mitigation Fees	0	.00
G/L 869 Restricted fr Undistr Proceeds	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 889 Assigned to Fund Purposes	279,000	240,559.98
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	5,507,484	11,923,992.96

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2014

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	7,418,000	38,578.34	3,313,745.99		4,104,254.01	44.67
2000 Local Support Nontax	12,000	525.02	3,894.17		8,105.83	32.45
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	925,000	.00	463,226.91		461,773.09	50.08
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	1,313.70	1,313.70		1,313.70-	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>8,355,000</u>	<u>40,417.06</u>	<u>3,782,180.77</u>		<u>4,572,819.23</u>	<u>45.27</u>
<b>B. EXPENDITURES</b>						
Matured Bond Expenditures	5,040,000	.00	2,115,000.00	0.00	2,925,000.00	41.96
Interest On Bonds	3,585,000	.00	1,739,378.88	0.00	1,845,621.12	48.52
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	5,000	.00	.00	0.00	5,000.00	0.00
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>8,630,000</u>	<u>.00</u>	<u>3,854,378.88</u>	<u>0.00</u>	<u>4,775,621.12</u>	<u>44.66</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
<b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</b>						
<u>OVER (UNDER) EXPENDITURES (A-B-C-D)</u>	275,000-	40,417.06	72,198.11-		202,801.89	73.75-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	3,570,000		3,608,198.52			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u> <u>(E+F + OR - G)</u>	3,295,000		3,536,000.41			
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>						
3/L 810 Restricted for Other Items	0		.00			
3/L 830 Restricted for Debt Service	3,295,000		3,536,000.41			
3/L 835 Restrictd For Arbitrage Rebate	0		.00			
3/L 870 Committed to Other Purposes	0		.00			
3/L 889 Assigned to Fund Purposes	0		.00			
3/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>3,295,000</u>		<u>3,536,000.41</u>			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
 Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2014

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 General Student Body	151,000	3,096.12	67,446.21		83,553.79	44.67
2000 Athletics	96,500	7,559.50	30,655.30		65,844.70	31.77
3000 Classes	23,000	580.00	580.00		22,420.00	2.52
4000 Clubs	309,900	4,043.86	131,665.09		178,234.91	42.49
6000 Private Moneys	63,400	10,399.60	31,807.53		31,592.47	50.17
<u>Total REVENUES</u>	643,800	25,679.08	262,154.13		381,645.87	40.72
B. EXPENDITURES						
1000 General Student Body	227,200	263.44	11,834.20	83.74	215,282.06	5.25
2000 Athletics	147,700	2,224.23	36,531.89	780.02	110,388.09	25.26
3000 Classes	21,500	.00	2,000.00	0.00	19,500.00	9.30
4000 Clubs	350,500	49,138.39	114,318.12	46,426.47	189,755.41	45.86
6000 Private Moneys	134,419	697.08	9,109.21	0.00	125,309.79	6.78
<u>Total EXPENDITURES</u>	881,319	52,323.14	173,793.42	47,290.23	660,235.35	25.09
C. EXCESS OF REVENUES						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	237,519-	26,644.06-	88,360.71		325,879.71	137.20-
D. <u>TOTAL BEGINNING FUND BALANCE</u>	283,000		309,891.04			
E. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
F. <u>TOTAL ENDING FUND BALANCE</u>	45,481		398,251.75			
<u>C+D + OR - E)</u>						
G. <u>ENDING FUND BALANCE ACCOUNTS:</u>						
3/L 810 Restricted for Other Items	0		.00			
3/L 819 Restricted for Fund Purposes	45,481		398,251.75			
3/L 840 Nonspnd FB - Invent/Prepd Itms	0		.00			
3/L 850 Restricted for Uninsured Risks	0		.00			
3/L 870 Committed to Other Purposes	0		.00			
3/L 889 Assigned to Fund Purposes	0		.00			
3/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	45,481		398,251.75			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
 Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2014

<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	1,500	172.44	744.17		755.83	49.61
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	40,000	.00	.00		40,000.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>A. TOTAL REV/OTHER FIN. SRCS (LESS TRANS)</u>	<u>41,500</u>	<u>172.44</u>	<u>744.17</u>		<u>40,755.83</u>	<u>1.79</u>
B. <u>9900 TRANSFERS IN FROM GF</u>	0	.00	.00		.00	0.00
C. <u>Total REV./OTHER FIN. SOURCES</u>	<u>41,500</u>	<u>172.44</u>	<u>744.17</u>		<u>40,755.83</u>	<u>1.79</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	340,000	.00	.00	0.00	340,000.00	0.00
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
Type 90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>340,000</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>340,000.00</u>	<u>0.00</u>
E. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
F. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
G. <u>EXCESS OF REVENUES/OTHER FIN SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	<u>298,500-</u>	<u>172.44</u>	<u>744.17</u>		<u>299,244.17</u>	<u>100.25-</u>
H. <u>TOTAL BEGINNING FUND BALANCE</u>	<u>410,000</u>		<u>416,493.32</u>			
I. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
J. <u>TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>111,500</u>		<u>417,237.49</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
3/L 810 Restricted For Other Items	0		.00			
3/L 819 Restricted for Fund Purposes	111,500		417,237.49			
3/L 830 Restricted for Debt Service	0		.00			
3/L 835 Restrictd For Arbitrage Rebate	0		.00			
3/L 850 Restricted for Uninsured Risks	0		.00			
3/L 889 Assigned to Fund Purposes	0		.00			
3/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>111,500</u>		<u>417,237.49</u>			